EXHIBIT B

Certificate of Service

4831-8945-4875.2

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF MICHIGAN SOUTHERN DIVISION

In re:		Chapter 9
City of Detroit, Michigan,		Case No. 13-53846
Debtor.		Hon. Steve W. Rhodes
	/	

CERTIFICATE OF SERVICE

I, Lydia Pastor Nino, certify and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtor in the above-captioned case.

On May 14, 2014, at my direction and under my supervision, employees of KCC caused to be served the following documents via Email on the service list attached hereto as **Exhibit A**; and via First Class Mail on the service list attached hereto as **Exhibit B**:

- Order Approving the Stipulation Modifying Certain Deadlines Established in the Fourth Amended Order Establishing Procedures, Deadlines and Hearing Dates Relating to the Debtor's Plan of Adjustment [Docket No. 4202] [Docket No. 4587]
- Second Stipulation for Entry of Order Extending Bar Date for the Detroit Institute of Arts to File Proof of Claim [Docket No. 4686]
- Second Order Extending Bar Date for the Detroit Institute of Arts to File Proof Of Claim [Docket No. 4714]

On May 14, 2014, at my direction and under my supervision, employees of KCC caused to be served the following documents via Email on the service list attached hereto as **Exhibit A**; and via First Class Mail on the service lists attached hereto as **Exhibit B** and **Exhibit C**:

- Debtor's First Omnibus Objection to Certain Claims [Docket No. 4792]
- Notice of Debtor's First Omnibus Objection to Certain Claims (Duplicate Claims) [Docket No. 4793]

On May 14, 2014, at my direction and under my supervision, employees of KCC caused to be served the following documents via Email on the service list attached hereto as **Exhibit A**; and via First Class Mail on the service lists attached hereto as **Exhibit B** and **Exhibit D**:

• Debtor's Second Omnibus Objection to Certain Claims [Docket No. 4794]

• Notice of Debtor's Second Omnibus Objection to Certain Claims (Amended and Superseded Claims) [Docket No. 4795]

Dated: May 20, 2014

/s/ Lydia Pastor Nino Lydia Pastor Nino KCC 2335 Alaska Ave El Segundo, CA 90245 Tel 310.776.7386

EXHIBIT A

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Counsel for Retired Detroit Police and Fire Fighters Association ("RDPFFA"); 2) Donald Taylor, President of RDPFFA; 3) Detroit Retired City Employees Association ("DRCEA"); and 4) Shirley IV. Lightsey, President of DRCEA	Silverman & Morris PLLC	Thomas R Morris and Karin F. Avery	morris@silvermanmorris.com; avery@silvermanmorris.com
Counsel for Unisys Corporation	Sirlin Lesser & Benson PC	Dana S Plon	dplon@sirlinlaw.com
Counsel for Airgas USA LLC	Smith Katzenstein & Jenkins LLP	Kathleen M Miller	kmiller@skjlaw.com
State of Michigan Chief Legal Counsel	State of Michigan Chief Legal Counsel	Matthew Schneider	Schneiderm7@michigan.gov
State of Michigan Assistant Attorney General, Counsel to State			flanchers@michigan.gov;
of Michigan	State of Michigan Revenue & Collections Division	Steven B Flancher & Matther Schneider	schneiderm7@michigan.gov
The Office of the Treasurer for the State of Michigan	State Treasurer		MIStateTreasurer@michigan.gov
Proposed Counsel for Committee of Unsecured Creditors; local counsel to Nuveen Asset Management ("Nuveen") and Blackrock Financial Management,			shapiro@steinbergshapiro.com;
Inc. ("Blackrock")	Steinberg Shapiro & Clark	Mark H Shapiro & Geoffrey T. Pavlic	pavlic@steinbergshapiro.com
			cbullock@sbplclaw.com;
Counsel for Gabriel, Roeder, Smith & Company	Stevenson & Bullock PLC	Charles D Bullock Elliot G Crowder & Sean M Walsh	ecrowder@sbplclaw.com; swalsh@sbplclaw.com
Counsel to the Retired Detroit Police Members Association	Strobl & Sharp PC	Attn Lynn M Brimer	lbrimer@stroblpc.com
Counsel to the Retired Detroit Police Members Association	Strobl & Sharp PC	Attn Meredith E Taunt	mfield@stroblpc.com
Counsel to the Retired Detroit Police Members Association	Strobl & Sharp PC Susheel Kirpalani Quinn Emanuel Urquhart & Sullivan,	Attn Meredith E Taunt	mtaunt@stroblpc.com
Counsel for Syncora Guarantee Inc Sylvia Jean Brown Jones, Pro Se	LLP Sylvia Jean Brown Jones		susheelkirpalani@quinnemanuel.com bjdelta55@gmail.com
Union Representative	Teamsters Local #214	Attn: Joseph Valenti	TL214teams@ameritech.net
Counsel for Public Lighting Authority	The Allen Law Group, P.C.	Attn: Ron Liscombe, Esq.	rliscombe@alglawpc.com
	The Bank of New York Mellon Trust Company, National	, , , , , , , , , , , , , , , , , , , ,	Jan
City's Secured & Unsecured Bonds	Association, as trustee	Attn: Eduardo Rodriguez	eduardo.rodriguez@bnymellon.com
Corporation Counsel for the City of Detroit	The City of Detroit	Attn: Corporation Counsel	Johnsoncu@detroitmi.gov
Counsel for Kevin Lewis & Jeremy Morris	The Markowitz Law Office	Carolyn B Markowitz PC	bankruptcy@markowitzlegal.com
Counsel to Michigan Council 25 of the American Federation of State, County and Municipal Employees (AFSCME), AFL-CIO Counsel for Michigan Auto Recovery Service Inc; Wayne County Circuit Court, Hyde Park Cooperative, et al. v. City of Detroit, by and through its Buildings and Safety Engineering Deparment, Case No. 10-005687-CZ	The Sanders Law Firm PC	Herbert A Sander	hsanders@miafscme.org
10-000001-0Z	Thornbladh Legal Group PLLC U.S. Bank National Association, as trustee, bond	Kurt Thornbladh	kthornbladh@gmail.com
Top 20 Creditor - City's Secured & Unsecured Bonds (Including			
Sewer and Water)	contract administrator	Attn: Susan T. Brown	susan.brown5@usbank.com
	U.S. Bank National Association, as trustee, bond		
Top 20 Creditor - City's Secured & Unsecured Bonds (Including			
Sewer and Water)	contract administrator	Attn: Susan E. Jacobsen VP	susan.jacobsen2@usbank.com
Top 20 Creditor - City's Secured & Unsecured Bonds (Including		Attack augrapes I Ball	lauranaa hall@uah!
Sewer and Water Bonds) Union Representative	Detroit Sewar and Water Bonds	Attn: John Cuppingham	lawrence.bell@usbank.com
Union Representative Union Representative	UAW - Local # 412 UAW - Local #212	Attn: John Cunningham Attn: John Cunningham	jcunningham@uaw.net jcunningham@uaw.net
Union Representative	UAW – PAA Local #211	Attn: Robyn Brooks	BrooR@detroitmi.gov
			mimilaurie@yahoo.com;
Union Representative	UAW – WWTP Local #2200	Attn: Laurie Stuart	Itownse@detroitpubliclibrary.org
Union Representative	United Auto Workers Union	Attn: Michael Nicholson	mnicholson@uaw.net
Counsel for United States of America	Unites States Attorney	Julia A. Caroff, Asssitant US Attorney	julia.caroff@usdoj.gov
Union Representative	Utility Workers Union of America	Attn: James Harrison	jharrison@uwua.net
Union Representative	Utility Workers Union of America Local #488	Attn: Carl Anderson	canderson@dwsd.org
Union Representative	Utility Workers Union of America Local #504	Attn: Curlisa Jones	mcqueen@dwsd.org
Union Representative Counsel for Center for Community Justice and Advocacy	Utility Workers Union of America Local #531	Attn: Samuel Wilson	swilson@dwsd.org
("CCJA")	Vanessa G. Fluker, Esq., PLLC	Vanessa G Fluker	vgflawyer@sbcglobal.net
Interested Party	Vanguardians	Barry Allen	pra@vanguardians.org
	¥	·	david.lemke@wallerlaw.com;

Party Description	Company	Contact	Email
			Mike.Paslay@wallerlaw.com;
Counsel to U.S. Bank National Association (Top 20 Creditor)	Waller Lansden Dortch & Davis LLP	Michael R Paslay Ryan K Cochran	Ryan.Cochran@wallerlaw.com
Counsel for UBS AG and Merrill Lynch Capital Services, Inc.	Warner Norcross & Judd LLP	Charles N Ash Jr	cash@wnj.com
•			sgrow@wnj.com;
		Stephen B Grow Douglas A Dozeman &	ddozeman@wnj.com;
Counsel for UBS AG and Merrill Lynch Capital Services Inc	Warner Norcross & Judd LLP	Charles N Ash Jr	cash@wnj.com
ounsel for Financial Guaranty Insurance Company	Weil, Gotshal & Manges LLP	Alfredo R Perez	alfredo.perez@weil.com
		Attn: Gary T. Holtzer, Esq. & Alfredo R. Pérez,	gary.holtzer@weil.com;
Counsel to Financial Guaranty Insurance Company	Weil, Gotshal & Manges LLP	Esq.	alfredo.perez@weil.com
Counsel for Financial Guaranty Insurance Company	Weil, Gotshal & Manges LLP	Kelly DiBlasi	kelly.diblasi@weil.com
Counsel for Robbie Flowers, Michael Wells, Janet Whitson,			
Mary Washington and Bruce Goldman	William A. Wertheimer		billwertheimer@gmail.com
			ejessad@wwrplaw.com;
Counsel for Financial Guaranty Insurance Company	Williams Williams Rattner & Plunkett PC	Ernest J Essad Jr & Mark R James	mrjames@wwrplaw.com
			llarose@winston.com;
		Attn: Lawrence A. Larose Samuel S. Kohn	skohn@winston.com;
Counsel to Assured Guaranty Municipal Corporation	Winston & Strawn LLP	Carrie V. Hardman	chardman@winston.com
Counsel to Assured Guaranty Municipal Corporation	Winston & Strawn LLP	Sarah T. Foss	sfoss@winston.com
			swolfson@wolfsonbolton.com;
Counsel for The Bank of New York Mellon	Wolfson Bolton PLLC	Scott A Wolfson & Anthony J Kochis	akochis@wolfsonbolton.com
Counsel for International Association of Fire Fighters, AFL-CIO			
	Woodley & McGillivary	Douglas L Steele	dls@wmlaborlaw.com
		3	macwilliams@youngpc.com;
			quadrozzi@youngpc.com;
Counsel for Oakland County	Young & Associates	Jaye Quadrozzi and Sara K. MacWilliams	efiling@youngpc.com
nterested Party	Ziulkowski & Associates, PLC	Janet M. Ziulkowski	ecf@zaplc.com

EXHIBIT B

Exhibit B Served via First Class Mail

Party Description	Company	Contact	Address 1	Address 2	City	State	Zip
Union Representative	AFSCME Local #0023	Attn: Robert Stokes	600 W. Lafayette, Ste. 134		Detroit	MI	48226
Union Representative	AFSCME Local #0312	Attn: Phillip Douglas	14022 Linwood		Detroit	MI	48238
Union Representative	AFSCME Local #0457	Attn: Laurie Walker	600 W. Lafayette, Ste. L - 104		Detroit	MI	48226
Union Representative	AFSCME Local #1642	Attn: Gina Thompson-Mitchell	600 W. Lafayette, Ste. L – 123		Detroit	MI	48226
Retiree Representative	Detroit Firemen's Fund Association	Attn: Kim Fett	1301 Third St. Suite 329		Detroit	МІ	48226
Retiree Representative	Detroit Police Benefit and Protective Association	Attn: Delbert R. Jennings, Sr.	3031 W. Grand Boulevard, Suite 405		Detroit	МІ	48202
					West		
Union Representative	Field Engineers Association	Attn Larry Hart	PO Box 252805		Bloomfield	MI	48325
The Office of the Governor of the State of Michigan	Governor Rick Snyder		P.O. Box 30013		Lansing	MI	48909
Counsel for IBM Credit LLC	IBM Credit LLC	Andy Gravina	Special Handling Group MD NC317	6303 Barfield Rd NE	Atlanta	GA	30328
Pro se	Nathaniel Brent		538 S Livernois		Detroit	MI	48209
Office of the United States Trustee	Office of the United States Trustee	Daniel McDermott	211 West Fort Street Suite 700		Detroit	MI	48226
SEC	Securities & Exchange Commission	Bankruptcy Section	175 W Jackson Blvd	Suite 900	Chicago	IL	60604-2815
The City, c/o the Emergency Manager	The City of Detroit	Attn: Kevyn D. Orr, Emergency Manager	Coleman A. Young Municipal Center	2 Woodward Ave Suite 1126	Detroit	МІ	48226

EXHIBIT C

Exhibit C Served via First Class Mail

CreditorName	CreditorNoticeName	Address	Address	Address 2	City	State	7in
Albert C. Roberson	CreditorNoticeName	Address1 19356 Pierson	Address2	Address3	City Detroit	State MI	Zip 48219-2532
Alma R. Harris	Atta Linda Dittana	18513 Mackay			Detroit	MI	48234
Altura Communication Solutions LLC	Attn Linda Pittman	1335 S Acacia Ave			Fullerton	CA	92831 48334
Anthony Collier	c/o The Sam Bernstein Law Firm, PLLC	31731 Northwestern Highway, Suite 333			Farmington Hills	MI	48334
Armstrong, LaToyia R.	Bill II El El El Au	138 Glendale, Apartment 108	20077.0		Highland Park	MI	
Armstrong, LaToyia R.	Richard J. Ehrlich, Attorney at Law	Zamler, Mellen, and Shiffman, P.C.	23077 Greenfield Road, Suite 557		Southfield	MI	48075
Arnold Coleman		19323 Starlane			Southfield	MI	48075
Arnold Coleman	Christopher Trainor and Associates	9750 Highland Road			White Lake	MI	48386
Balfour, Delshone	Fieger Law-Kenneth Letherwood Esq.	19390 West Ten Mile Rd			Southfield	MI	48075
Barbara Gustafson, as Next Friend for Shawn Gustafson,							
a minor	Barbara Gustafson	c/o The Sam Bernstein Law Firm, PLLC	31731 Northwestern Highway, Suite 333		Farmington Hills	MI	48334
Beatrice McQueen		26533 Blumfield			Roseville	MI	48066
Blue Care Network of Michigan	c o Brian R Trumbauer	Bodman PLC	1901 St Antoine St 6th FI		Detroit	MI	48226
Bowin Place Associates Ltd. Div. H.A.	Becker Law Firm PLC	c/o Carl G. becker, Esq.	P.O. Box 536		Oxford	MI	48371
Bowin Place Associates Ltd. Div. H.A.	Kurt Thornbladh P25858	Thornbladh Legal Group PLLC	7301 Schaefer		Dearborn	MI	48126
Caleb J. Lett	Dennis G. Vatsis		1966 Penobscot Building		Detroit	MI	48226
Caleb J. Lett	Vatsis, Dennis G.	645 Griswold St Ste 1966			Detroit	MI	48226
City Of Dearborn	City Of Dearborn	Water & Sewerage Division	13615 Michigan Ave.		Dearborn	MI	48126
City Of Dearborn	Department of Law	13615 Michigan Ave Ste 8			Dearborn	MI	48126
David Farris c/o Kepes & Wine, P.C.	Kepes & Wine, P.C.	P.O. Box 2207			Southfield	MI	48034
David Farris c/o Kepes & Wine, P.C.	Kepes & Wine, P.C.	P.O. Box 2207			Southfield	MI	48037
Dunlap, Monique		615 Woodglen Cir Apt 308			Auburn Hills	MI	48326
Dunlap, Monique	Richard J. Ehrlich, Attorney at Law		23077 Greenfield Road, Suite 557		Southfield	MI	48075
Eddie Adams	Michael J. Garris (P30185)	Garris, Garris & Garris, P.C.	300 East Washington Street		Ann Arbor	MI	48104
Fakhoury Law Firm Pc	Attn Accounts Payable	225 South Main St Floor 3			Royal Oak	MI	48067
Frederick T. Hadeed		1517 SE 2nd Street			Fort Lauderdale	FL	33301
Gardner, Edward D.		18016 Harlow			Detroit	MI	48235
Gardner, Edward D.	Richard J. Ehrlich, Attorney at Law		23077 Greenfield Road, Suite 557		Southfield	MI	48075
Giles, DeWayne Stephen		14550 Monica			Detrroit	MI	48238
Giles, DeWayne Stephen	Richard J. Ehrlich, Attorney at Law		23077 Greenfield Road, Suite 557		Southfield	MI	48075
Gracel Harris	Christopher Trainor & Associates	9750 Highland Road			White Lake	MI	48386
Inland Waters Pollution Control, Inc.	Attn Paul R. Hage	Jaffe Raitt Heuer & Weiss, P.C.	27777 Franklin Ste 2500		Southfield	MI	48034
Inland Waters Pollution Control, Inc.	Inland Waters Pollution Control, Inc.	Attn John Edgar, Jr.	4086 Michigan Ave		Detroit	MI	48210
Jackies Transport, Inc.	c/o Yuliy Osipov	20700 Civic Center Dr., Suite 420			Southfield	MI	48076
Jackies Transport, Inc.	Jackies Transport, Inc.	Michael G. Bates	President 7	811 Chubb Road	Northville	MI	48187
James E. Moore		5313 Farmbrook			Detoit	MI	48224
Jones, Eddie Lott		14910 Ferguson Street			Detroit	MI	48227-1425
Jones, Eddie Lott	Richard J. Ehrlich, Attorney at Law		23077 Greenfield Road, Suite 557		Southfield	MI	48075
Katie Crawford		3852 Mohawk			Detroit	MI	48208
Katie Crawford	Christopher Trarhor and Associates		9750 Highland Rd		White Lake	MI	48386
LaRock, Tracey Personal Representative Estate of Ivory	Tracey M. Martin & Attorney Edward G.						
Ivey	Taylor	1401 W Fort St Unit 442081			Detroit	MI	48224-3584
Larock, Tracey, Personal Representative Estate of Ivory	Attorney Tracey M Morth & Attorney						
Ivey	Edward G. Taylor	615 Griswold, Ste 720			Detroit	MI	48226
Leila Sanders	Sigal Law Firm, PLLC	500 S. Old Woodward, Suite 200			Birmingham	MI	48009
Lewis, Antoine	Hartner, Timothy M.	Christopher Trainor & Associates	9750 Highland Rd		White Lake	MI	48386
Lewis, Deontae	Deontae Lewis		13935 Gallagher		Hamtramck	MI	48212
Lewis, Deontae	Derouin, Amy and Cabot, Shawn C.	Christopher Trainor & Associates	9750 Highland Rd		White Lake	MI	48386
Malissa Sams		4742 Canton			Detroit	MI	48207
Manos, Dino	Dino Manos		1966 Penobscot Bldg		Detroit	MI	48226
Manos, Dino	Vatsis, Dennis G.	Dennis G. Vatsis PC	645 Griswold St Ste 1966		Detroit	MI	48226
McQueen, Beatrice		26533 Blumfield St			Roseville	MI	48066-3231
Michael Allen Wolske	Attn Michael Battersby Esq	The Bernstein Law Firm	31731 Northwestern Hwy, Ste. 333		Farmington Hills	MI	48334
Michelle Weston	, ,	38444 Watson Circle	1		Westland	MI	48186
Michigan Building and Construction Trades Council, Afl-	McKnight, McClow, Canzano, Smith &						1
Cio	Radtke, P.C.	400 Galleria Officentre, Suite 117			Southfield	MI	48034
Mitchell Brannon	Christopher Trainor and Associates	9750 Highland Rd			White Lake	MI	48386
Mitchell, LaQuitsha D		23300 Providence Dr.Apt604			Southfield	MI	48075
	1				2000010	1	

Exhibit C Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3 City	State	Zip
Mitchell, LaQuitsha D	Richard J. Ehrlich, Attorney at Law	Zamler, Mellen, and Shiffman, P.C.	23077 Greenfield Road, Suite 557	Southfield	MI	48075
Nancy Irene Koenig & Lawrence T Koenig Jr JTWROS		16129 Dewey Ave		Omaha	NE	68118
Nancy McKenzie	Dodd B. Fisher, Esq.	17212 Mack Avenue		Grosse Pointe	MI	48230
Property Owner Lisa D Edwards		2987 Fullerton		Detroit	MI	48238
Ricardo Garcia	Christopher Trainor and Associates	9750 Highland Rd		White Lake	MI	48386
Ronald Branam Sr		21951 Beverly St.		Oak Park	MI	48237
Ryans, Lucius		18500 Littlefield		Detroit	MI	48235
Ryans, Lucius Reed		18500 Littlefield		Detroit	MI	48235
Sandra Miles	c/o Romanzi Atnip PC	2850 Dixie Highway		Waterford	MI	48328
Shira Nelson, by Guardian Equania Nelson		19161 Kelly Rd Apt #2		Detroit	MI	48224
Shira Nelson, by Guardian Equania Nelson	Christopher Trainor & Associates	Shawn C. Cabot	9750 Highland Road	White Lake	MI	48386
Shira Nelson, by Guardian, Equania Nelson	Christopher Trainor & Associates	Shawn J. Cabot	9750 Highland Rd	White Lake	MI	48386
Smith, Norris		1401 Chene, Apartment 1111		Detroit	MI	48205
Smith, Norris	Richard J. Ehrlich, Attorney at Law	Zamler, Mellen, and Shiffman, P.C.	23077 Greenfield Road, Suite 557	Southfield	MI	48075
Smith-Parker, Brandi Shamara		16811 Bringard		Detroit	MI	48205
Smith-Parker, Brandi Shamara	Richard J. Ehrlich, Attorney at Law	Zamler, Mellen, and Shiffman, P.C.	23077 Greenfield Road, Suite 557	Southfield	MI	48075
St. Martins Cooperative	c/o Randall A. Pentiuk, Esq.	Pentiuk, Couvreur & Kobiljak, P.C.	2915 Biddle Avenue, Suite 200	Wyandotte	MI	48192
Susan K. Davis	Christopher Trainor and Associates	9750 Highland Rd		White Lake	MI	48386
Susan Lovati	c/o The Sam Bernstein Law Firm, PLLC	31731 Northwestern Highway, Suite 333		Farmington Hills	MI	48334
Torino Moore		16191 Wisconsin		Detroit	MI	48221
Vaughan, Donna M.		14024 Warwick		Detroit	MI	48223
Vaughan, Donna M.	Richard J. Ehrlich, Attorney at Law	Zamler, Mellen, and Shiffman, P.C.	23077 Greenfield Road, Suite 557	Southfield	MI	48075
Weiss Construction Company	Attn Dan Weiss	400 Renaissance Ctr, Suite 2170		Detroit	MI	48243
Weiss Construction Company	Jaffe Raitt Heuer & Weiss, P.C.	Louis P. Rochkind	27777 Franklin Rd., Suite 2500	Southfield	MI	48034
Wright, Troy C.		15279 Dickerson Drive		Fenton	MI	48430
Wright, Troy C.	Richard J. Ehrlich, Attorney at Law		23077 Greenfield Road, Suite 557	Southfield	MI	48075

EXHIBIT D

Exhibit D Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Airgas USA, LLC		6055 Rockside Woods Blvd.			Independence	ОН	44131
Airgas USA, LLC	Airgas USA, LLC		PO Box 802576		Chicago	IL	60680-2576
Bruce A. Whitfield II		1283 Fairwood Dr I-7			Westland	MI	48185
Bruce A. Whitfield II	Detroit Water & Sewerage Dept.	Bruce A Whitefield	9300 West Jefferson Ave		Detroit	MI	48209
Carmen Fulford	c/o Bradley B. Harris, Esq.	Goren, Goren & Harris, P.C.	30400 Telegraph Rd., Suite 470		Bingham Farms	MI	48025
Christopher Moore	c/o Leonard M. Koltonow, Esq.	30101 Northwestern Highway			Farmington Hills	MI	48334
	Gursten, Koltonow, Gursten, Christensen & Raitt	,					
Christopher Moore c/o Leonard M. Koltonow, Esq.	P.C.	30101 Northwestern Highway			Farmington Hills	MI	48334
Coleman, Justina		17420 Greenlawn Rd.			Detroit	MI	48221
Coleman, Justina		17420 Greenlawn St			Detroit	MI	48221
Coleman, Justina	Coleman, Justina		904 Chestnut Hill Dr.		Auburn Hills	MI	48326
Compuware Corporation	Attn Accounts Payable	One Campus Martius			Detroit	MI	48226
Compuware Corporation	Attn Accounts Receivable FL 14-W	One Campus Martius			Detroit	MI	48226
Cummings, McClorey, Davis & Acho PLC	Ronald G. Acho	33900 Schoolcraft Road			Livonia	MI	48150
Damian Fuller via his attorneys, Serafini Michalowski							
Derkacz & Associates, P.C.	Phillip S. Serafini	44444 Mound Road, Ste 100			Sterling Heights	MI	48334
David L. Haron	r riiiip e. eeraiiii	130 East Nine Mile Rd			Ferndale	MI	48220
Deborah Morgan	c/o Brett D. Altman, Esq.	Goren, Goren & Harris, P.C.	30400 Telegraph Rd., Suite 470		Bingham Farms	MI	48025
Department of the Treasury - Internal Revenue Service	Internal Revenue Service	Gordi, Gordi & Harris, F.O.	PO Box 330500	M/S 15	Detroit	MI	48232-6500
Department of the Treasury - Internal Revenue Service	Internal Revenue Service	P.O. Box 7346	F O DOX 330300	IVI/O IJ	Philadelphia	PA	19101-7346
Detroit Fire Fighters Association, IAFF Local 344			306 South Washington, Suite 600		Royal Oak	MI	48067
	Christopher P. Legghio	Legghio & Israel, P.C.				MI	48226-3149
Detroit Fire Fighters Association, IAFF Local 344	Detroit Fire Fighters Association	Jeff Pegg	333 W. Fort Street, Suite 1420		Detroit		
Dwayne Provience	Wolfgang Mueller, Esq.	2684 West Eleven Mile Rd.			Berkley	MI	48072
Foley & Mansfield PLLP	David L. Haron	130 East Nine Mile Road			Ferndale	MI	48220
Gerald and Alecia Wilcox	Wolfgang Mueller, Esq.	2684 West Eleven Mile Rd.			Berkley	MI	48072
Heidi Peterson (plaintiff in Wayne County Circuit Court)	Charles Idelsohn Attorney	PO Box 856			Detroit	MI	48231
Heidi Peterson (Plaintiff in Wayne County Circuit Suit							
Against Water Department/City et. al.)	c/o Charles Idelsohn Attorney	P.O. Box 856			Detroit	MI	48231
Isadore Rutledge	Ernest F. Friedman	24567 Northwestern Hwy., Ste. 500			Southfield	MI	48975
Johnathan Brown (on behalf of himself and a class of							
others similarly situated in case #10-cv-12162 (E.D. Mich)	Attn Michael Kanovitz, Arthur Lovey,	Jon Lovey and Cindy Tsai	Loevy & Loevy	312 North May Street, Ste 100	Chicago	IL	60607
Johnathan Brown (on behalf of himself and a class of							
others similarly situated in case #10-cv-12162 (E.D. Mich)	Jonathan Brown, Class Representative	Chippewa Correctional Facility	4269 W. M-80		Kincheloe	МІ	49784
		,					
Johnathan Brown (on behalf of himself and a class of	Mercedes Varasteh Dordeski Foley & Mansfield						
others similarly situated in case #10-cv-12162 (E.D. Mich)	PLLP	David L. Haron	130 East Nine Mile Road		Ferndale	MI	48220
Leo Ratte, Claire Zimmerman, Next Friend and Individually		Bavia E. Flaron	Too East twite twite read		Terridate	1411	TOLLO
Christopher Ratte, Individually	Gary Boren (P31217)	322 E. Washington St			Ann Arbor	МІ	48104
Maxine Shelton, Jr.	Jeffrey A. Bussell	30101 Northwestern Hwy			Farmington Hills	MI	48334
Waxine Shellon, St.	Jenrey A. Bussen	National Public Finance Guarantee			r arrilligion rillis	IVII	40334
MDIA Incomes Comments	Daniel E MeManus In		440 Kin n Otro ot		A	NIN	10504
MBIA Insurance Corporation	Daniel E. McManus, Jr.	Corp.	113 King Street		Armonk	NY	10504
		Jeffrey E. Bjork and Gabriel					
MBIA Insurance Corporation	Sidley Austin LLP	MacConaill	555 West Fifth Street, Ste 4000		Los Angeles	CA	90013
Melanie Alexander	c/o Bradley B. Harris, Esq.	Goren, Goren & Harris, P.C.	30400 Telegraph Rd., Suite 470		Bingham Farms	MI	48025
Michigan Center For Physical Therapy	c/o David D Okeefe	Law Offices of Michael J Morse PC	24901 Northwestern Hwy Ste 700		Southfield	MI	48075
National Public Finance Guarantee Corporation	Daniel E. McManus, Jr.	113 King Street			Armonk	NY	10504
		Jeffrey E. Bjork and Gabriel				1	1
National Public Finance Guarantee Corporation	Sidley Austin LLP	MacConaill	555 West Fifth Street, Ste 4000		Los Angeles	CA	90013
Patina Pomilee		20228 Lochmoor			Harper Woods	MI	48225
Patina Pomilee	Patina Pomilee	Income Tax Investigator	2 Woodward Ave, Suite 1220		Detroit	MI	48226
Patricia Ramirez	Eric J. Rosenberg, Esq.	Morgan & Meyers, PLC	3200 Greenfield, Ste. 260		Dearborn	MI	48120
	<u> </u>	<u> </u>		151 S. Old Woodward Ave, Suite			
Police & Fire Retirement System of the City of Detroit	Clark Hill PLC	Robert D. Gordon	Shannon L. Deeby	200	Birmingham	MI	48009
Police & Fire Retirement System of the City of Detroit	Cynthia A. Thomas	Executive Director	908 Coleman A. Young Municipal Center		Detroit	MI	48226
. sace at the reduction of the only of behold	Police & Fire Retirement System of the City of	Excessive Director	200 Colombia 7th Today Mariopar Conto	500 Woodward Avenue, Suite	20001		.5220
Police & Fire Retirement System of the City of Detroit	Detroit	Joseph E. Turner, General Counsel	c/o Clark Hill PLC	3500 Woodward Avenue, Suite	Detroit	MI	48226
Police and Fire Fighters Retirement Association Retirees	Dolloit	JOSEPH E. Turrier, General Couriser	OO Olark i IIII F LO	0000	DOLIVIL	IVII	70220
and their Beneficiaries by The Official Committee of		Dentons US LLP - Counsel to the					
	Carole Neville & Claude Montgomery	Official Committee of Retirees	1221 Avenue of the Americas		New York	NY	10020
Retirees							

Exhibit D Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Delice and Fire Fielders Detirement Contain Detirement							
Police and Fire Fighters Retirement System Retirees and							
their Beneficiaries by The Official Committee of Retirees	Carole Nelville and Claude Montgomery	Dentons US LLP	Counsel to the Official Committee of Retirees	1221 Avenue of the Americas	New York	NY	10020
Richard Mack	Wolfgang Mueller, Esq.	2684 West Eleven Mile Rd.			Berkley	MI	48072
Rutledge, Isidore	Friedman, Ernest F.	24567 Northwestern Highway #500			Southfield	MI	48075
Sharanda Burrell	c/o Bradley B. Harris, Esq.	Goren, Goren & Harris, P.C.	30400 Telegraph Rd., Suite 470		Bingham Farms	MI	48025
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